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**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2008**

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/11/09

COMPILATION REPORT

FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH  
FRENCH SETTLEMENT, LOUISIANA

FINANCIAL STATEMENTS  
DECEMBER 31, 2008

## CONTENTS

	<u>Page</u>
<b><u>ACCOUNTANTS' COMPILATION REPORT</u></b>	<b>1</b>
<b><u>FINANCIAL STATEMENTS</u></b>	
Balance Sheet-Cash Basis-All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - Cash Basis - General Fund	3

ACCOUNTANTS' COMPILATION REPORT

Fire Protection District No. 8 of Livingston Parish  
French Settlement, Louisiana

We have compiled the accompanying balance sheet-cash basis of the Fire Protection District No. 8 of Livingston Parish as of December 31, 2008, and the related statement of revenues, expenditures, and changes in fund balance -cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2008. The effects of this departure from generally accepted accounting principles has not been determined.

*Postlethwaite & Netterville*

February 16, 2009

**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**

**French Settlement, Louisiana**

**BALANCE SHEET -CASH BASIS- ALL FUND TYPES AND ACCOUNT GROUPS**

**December 31, 2008**

	Governmental Fund Type	Account Groups		
	General	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
<b><u>Assets</u></b>				
Cash	\$ 39,203	\$ -	\$ -	\$ 39,203
Building and equipment	-	723,175	-	723,175
Amount to be provided for retirement of general long-term debt	-	-	233,571	233,571
<b>Total assets</b>	<b>\$ 39,203</b>	<b>\$ 723,175</b>	<b>\$ 233,571</b>	<b>\$ 995,949</b>
<b><u>Liabilities and Fund Equity</u></b>				
Liabilities:				
Notes payable	\$ -	\$ -	\$ 233,571	\$ 233,571
Equity and other credits:				
Investment in general fixed assets	-	723,175	-	723,175
Fund balance:				
Unreserved, undesignated	39,203	-	-	39,203
<b>Total fund equity</b>	<b>39,203</b>	<b>723,175</b>	<b>-</b>	<b>762,378</b>
<b>Total Liabilities, equities, and other credits</b>	<b>\$ 39,203</b>	<b>\$ 723,175</b>	<b>\$ 233,571</b>	<b>\$ 995,949</b>

See accountants' report.

**FIRE PROTECTION DISTRICT NO. 8 OF LIVINGSTON PARISH**  
**French Settlement, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**CASH BASIS-GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>General</u>	<u>Total (Memorandum Only)</u>
<b><u>Revenues:</u></b>		
Intergovernmental	\$ 96,023	\$ 96,023
Grants	2,500	2,500
Miscellaneous	2,918	2,918
	<hr/>	<hr/>
Total Revenues	101,441	101,441
	<hr/>	<hr/>
<b><u>Expenditures:</u></b>		
Auto expenses	13,866	13,866
Insurance	16,437	16,437
Contract labor	528	528
Dues and subscriptions	364	364
Professional fees	615	615
Repairs	13,227	13,227
Supplies	659	659
Training supplies	698	698
Capital outlay	33,025	33,025
Miscellaneous	2,314	2,314
Debt service:		
Principal	26,026	26,026
Interest	10,671	10,671
	<hr/>	<hr/>
Total Expenditures	118,430	118,430
	<hr/>	<hr/>
Excess of revenues over (under) expenditures	(16,989)	(16,989)
	<hr/>	<hr/>
Fund balance at beginning of year	56,192	56,192
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Fund balance at end of year	<u>\$ 39,203</u>	<u>\$ 39,203</u>

See accountants' report.